

PHILLIP A. TALBERT
United States Attorney
DAVID E. THIESS
Assistant United States Attorney
501 I Street, Suite 10-100
Sacramento, CA 95814
Telephone: (916) 554-2700
Facsimile: (916) 554-2900

Attorneys for Petitioner
United States of America

IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Petitioner,

v.

PAULINE L. DUNN,

Respondent.

**VERIFIED PETITION TO ENFORCE
INTERNAL REVENUE SERVICE SUMMONS**

The United States of America petitions the Court for an order enforcing an Internal Revenue Service (“IRS”) summons served on Respondent Pauline L. Dunn, pursuant to 26 U.S.C. § 7602. In support of this petition, the United States alleges as follows:

1. The Court has jurisdiction over this proceeding pursuant to 26 U.S.C. §§ 7402(b) and 7604(a) as well as 28 U.S.C. §§ 1340 and 1345.

2. A delegate of the Secretary of Treasury has authorized the United States Attorney for the Eastern District of California to bring this proceeding.

3. Venue is proper under 28 U.S.C. § 1391. Dunn resides in Fresno County, within jurisdiction of the Court.

4. The IRS is conducting an investigation of Dunn to secure collection information for the federal income tax period ending December 31, 2019 (in relation to IRS Form 940, Employer's Annual Federal Unemployment Tax Return) and for the quarterly periods ending December 31, 2019, March 31,

2020, June 30, 2020, September 30, 2020 and December 31, 2020 (in relation to IRS Form 941, Employer's Quarterly Federal Tax Return) (collectively, the "Tax Periods").

5. Nirlaip Pandher is a duly authorized Revenue Officer in the Small Business/Self-Employed Division of the IRS and is a delegate of the Secretary of Treasury authorized to issue IRS summonses pursuant to 26 U.S.C. § 7602, 26 C.F.R. § 301.7602-1, and IRS Delegation Order No. 25-1.

6. In furtherance of the investigation and in accordance with 26 U.S.C. § 7602, on August 17, 2021, Revenue Officer Pandher issued an IRS summons directing Dunn to appear on September 21, 2021, and to produce for examination books, records, papers, and other data as described in the summons.

7. In accordance with 26 U.S.C. § 7603, Revenue Officer Pandher personally served Dunn with the IRS summons on August 17, 2021.

8. Dunn is in possession of books, records, papers, and other data relevant to IRS's investigation, including information regarding assets held in his name.

9. On September 21, 2021, the date scheduled for compliance with the summons, Dunn did not produce the books, records, papers, and other data demanded in the IRS summons. Dunn's failure to comply continues to this date.

10. The books, records, papers, and other data demanded in the summons are not already in the possession of the IRS.

11. All administrative steps as required for issuance and service of the IRS summons have been followed.

12. There is no "Justice Department referral," as that term is described in Section 7602(d)(2) of the Internal Revenue Code, in effect with respect to Dunn for the Tax Periods.

13. The IRS summons is enforceable under applicable standards: the summons (1) was issued for a legitimate purpose; (2) seeks information relevant to that purpose; (3) seeks information that is not already within the IRS's possession; and (4) satisfies all administrative steps required by the Internal Revenue Code. *See United States v. Powell*, 379 U.S. 48, 57-58, (1964).

14. In further support of this Petition and incorporated by reference, the United States submits the Declaration of Nirlaip Pandher.

1 WHEREFORE, the United States respectfully prays:

2 1. That this Court enter an order directing Respondent Pauline L. Dunn, to obey the IRS
3 summons and each and every requirement thereof, by ordering Respondent's attendance, testimony, and
4 production of the books, records, papers and other data required and called for by the terms of the
5 summons, before Revenue Officer Pandher or any other proper officer or employee of the IRS.

6 2. That the United States recover its costs in maintaining this action; and

7 3. That this Court grants such other and further relief as is just and proper.
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9 Dated: January 12, 2022

PHILLIP A. TALBERT
United States Attorney

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11 By: /s/ DAVID E. THIESS
12 DAVID E. THIESS
Assistant United States Attorney
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